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Attorneys for Plaintiff
9 UNITED STATES OF AMERICA

10 UNITED STATES DISTRICT COURT

11 FOR THE CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 JAMES R. MCDANIEL,

16 Defendant.

No. CR 18-839-SJO

PLEA AGREEMENT FOR DEFENDANT
JAMES R. MCDANIEL

17
18 1. This constitutes the plea agreement between JAMES R.
19 MCDANIEL ("defendant") and the United States Attorney's Office for
20 the Central District of California (the "USAO") in the above-
21 captioned case. This agreement is limited to the USAO and cannot
22 bind any other federal, state, local, or foreign prosecuting,
23 enforcement, administrative, or regulatory authorities.

24 DEFENDANT'S OBLIGATIONS

25 2. Defendant agrees to:

26 a. At the earliest opportunity requested by the USAO and
27 provided by the Court, appear and plead guilty to count two of the
28 indictment in United States v. James McDaniel, CR No. 18-839-SJO,

1 which charges defendant with Tax Evasion, in violation of 26 U.S.C.
2 § 7201.

3 b. Not contest facts agreed to in this agreement.

4 c. Abide by all agreements regarding sentencing contained
5 in this agreement.

6 d. Appear for all court appearances, surrender as ordered
7 for service of sentence, obey all conditions of any bond, and obey
8 any other ongoing court order in this matter.

9 e. Not commit any crime; however, offenses that would be
10 excluded for sentencing purposes under United States Sentencing
11 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not
12 within the scope of this agreement.

13 f. Be truthful at all times with the United States
14 Probation and Pretrial Services Office and the Court.

15 g. Pay the applicable special assessment at or before the
16 time of sentencing unless defendant lacks the ability to pay and
17 prior to sentencing submits a completed financial statement on a form
18 to be provided by the USAO.

19 3. Defendant admits that defendant received \$150,000 of
20 taxable income for 2012, \$114,012 of taxable income for 2013, \$75,514
21 of taxable income for 2014, \$61,494 of taxable income for 2015,
22 \$61,028 of taxable income for 2016, and \$65,896 of taxable income for
23 2017. Defendant agrees that:

24 a. Defendant will file, prior to the time of sentencing,
25 initial returns for the years subject to the above admissions,
26 correctly reporting unreported income, or, at the request of the IRS,
27 sign closing agreements correctly reporting unreported income for the
28 years subject to the above admissions; will, if requested to do so by

1 the Internal Revenue Service, provide the Internal Revenue Service
2 with information regarding the years covered by the returns; will
3 pay, if financially able, at or before sentencing all additional
4 taxes and all penalties and interest assessed by the Internal Revenue
5 Service on the basis of the returns; and will promptly pay all
6 additional taxes and all penalties and interest thereafter determined
7 by the Internal Revenue Service to be owing as a result of any
8 computational error(s).

9 b. Nothing in this agreement forecloses or limits the
10 ability of the Internal Revenue Service to examine and make
11 adjustments to defendant's returns after they are filed.

12 c. Defendant will not, after filing the returns, file any
13 claim for refund of taxes, penalties, or interest for amounts
14 attributable to the returns filed in connection with this plea
15 agreement.

16 d. Defendant is liable for the fraud penalty imposed by
17 the Internal Revenue Code, 26 U.S.C. § 6651(f), on the
18 understatements of tax liability for 2012 to 2017.

19 e. Defendant gives up any and all objections that could
20 be asserted to the Examination Division of the Internal Revenue
21 Service receiving materials or information obtained during the
22 criminal investigation of this matter, including materials and
23 information obtained through grand jury subpoenas.

24 f. Defendant will sign closing agreements with the
25 Internal Revenue Service contemporaneously with the signing of this
26 plea agreement, permitting the Internal Revenue Service to assess and
27 collect the following sums for the following tax years: \$1.4 million
28 (2008 to 2012), \$45,725 (2012), \$42,873 (2013), \$27,762 (2014),

1 \$22,078 (2015), \$21,880 (2016) and \$23,808 (2017), which comprises
2 the tax liabilities, as well as assess and collect the civil fraud
3 penalty for each year and statutory interest, on the tax liabilities,
4 as provided by law.

5 THE USAO'S OBLIGATIONS

6 4. The USAO agrees to:

7 a. Not contest facts agreed to in this agreement.

8 b. Abide by all agreements regarding sentencing contained
9 in this agreement.

10 c. At the time of sentencing, move to dismiss the
11 remaining count of the indictment as against defendant. Defendant
12 agrees, however, that at the time of sentencing the Court may
13 consider any dismissed charges in determining the applicable
14 Sentencing Guidelines range, the propriety and extent of any
15 departure from that range, and the sentence to be imposed.

16 d. At the time of sentencing, provided that defendant
17 demonstrates an acceptance of responsibility for the offense up to
18 and including the time of sentencing, recommend a two-level reduction
19 in the applicable Sentencing Guidelines offense level, pursuant to
20 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an
21 additional one-level reduction if available under that section.

22 NATURE OF THE OFFENSE

23 5. Defendant understands that for defendant to be guilty of
24 the crime charged in count two, that is, Tax Evasion, in violation of
25 Title 26, United States Code, Section 7201, the following must be
26 true: (a) defendant owed more federal income tax for the specified
27 calendar year than was declared due on the defendant's income tax
28 return for that calendar year; (b) defendant knew that more federal

1 income tax was owed than was declared due on defendant's income tax
2 return; (c) defendant made an affirmative attempt to evade or defeat
3 such additional tax; and (d) in attempting to evade or defeat such
4 additional tax, defendant acted willfully.

5 PENALTIES AND RESTITUTION

6 6. Defendant understands that the statutory maximum sentence
7 that the Court can impose for a violation of Title 26, United States
8 Code, Section 7201, and therefore, the total maximum sentence for the
9 single count to which defendant is pleading guilty, is: five years'
10 imprisonment; a three-year period of supervised release; a fine of
11 \$250,000 or twice the gross gain or gross loss resulting from the
12 offense, whichever is greatest; and a mandatory special assessment of
13 \$100.

14 7. Defendant understands and agrees that the Court: (a) may
15 order defendant to pay restitution in the form of any additional
16 taxes, interest, and penalties that defendant owes to the United
17 States based upon the count of conviction and any relevant conduct,
18 including unreported income for 2013 to 2017; and (b) must order
19 defendant to pay the costs of prosecution, which may be in addition
20 to the statutory maximum fine stated above.

21 8. Defendant understands that supervised release is a period
22 of time following imprisonment during which defendant will be subject
23 to various restrictions and requirements. Defendant understands that
24 if defendant violates one or more of the conditions of any supervised
25 release imposed, defendant may be returned to prison for all or part
26 of the term of supervised release authorized by statute for the
27 offense that resulted in the term of supervised release, which could
28

1 result in defendant serving a total term of imprisonment greater than
2 the statutory maximum stated above.

3 9. Defendant understands that, by pleading guilty, defendant
4 may be giving up valuable government benefits and valuable civic
5 rights, such as the right to vote, the right to possess a firearm,
6 the right to hold office, and the right to serve on a jury.
7 Defendant understands that once the court accepts defendant's guilty
8 plea, it will be a federal felony for defendant to possess a firearm
9 or ammunition. Defendant understands that the conviction in this
10 case may also subject defendant to various other collateral
11 consequences, including but not limited to revocation of probation,
12 parole, or supervised release in another case and suspension or
13 revocation of a professional license. Defendant understands that
14 unanticipated collateral consequences will not serve as grounds to
15 withdraw defendant's guilty plea.

16 10. Defendant understands that, if defendant is not a United
17 States citizen, the felony conviction in this case may subject
18 defendant to: removal, also known as deportation, which may, under
19 some circumstances, be mandatory; denial of citizenship; and denial
20 of admission to the United States in the future. The court cannot,
21 and defendant's attorney also may not be able to, advise defendant
22 fully regarding the immigration consequences of the felony conviction
23 in this case. Defendant understands that unexpected immigration
24 consequences will not serve as grounds to withdraw defendant's guilty
25 plea.

26 FACTUAL BASIS

27 11. Defendant admits that defendant is, in fact, guilty of the
28 offense to which defendant is agreeing to plead guilty. Defendant

1 and the USAO agree to the statement of facts provided below and agree
2 that this statement of facts is sufficient to support a plea of
3 guilty to the charge described in this agreement and to establish the
4 Sentencing Guidelines factors set forth in paragraph 13 below but is
5 not meant to be a complete recitation of all facts relevant to the
6 underlying criminal conduct or all facts known to either party that
7 relate to that conduct.

8 Defendant was a member of the State Bar of California from 1981
9 to 2004 who primarily practiced in the area of tax law and estate
10 planning. Defendant resigned from the California Bar in 2004 with
11 charges pending against him and knowing that he was in the process of
12 finalizing a plea agreement with the federal government to the charge
13 described below.

14 On December 20, 2004, defendant pled guilty to one count of
15 subscribing to a false tax return in violation of 26 U.S.C. § 7206(1)
16 in United States v. James McDaniel, CR 04-01670-SJO, for his failure
17 to report additional income on his personal tax returns for tax years
18 1997, 1998, 1999, 2000 and 2001. In his written plea agreement,
19 defendant admitted "that his failure to report income resulted in a
20 tax loss or due of \$677,368.80 and that the government is able to
21 establish federal income tax losses, exclusive of interest and
22 penalties, in the amount of \$677,368.80." Moreover, defendant's
23 additional income was in reality the result of his embezzlement of
24 over \$1.6 million from two prominent families he represented as an
25 attorney.

26 From 2005 through 2012, the Internal Revenue Service ("IRS")
27 assessed defendant over \$1.4 million in taxes, interest, and
28 penalties for tax years 1997 to 2001 (the "assessments").

1 Defendant was in both federal and state custody between 2005 and
2 2008. He was released from state custody in March 2008 and started
3 working as a tax and estate-planning consultant at Law Firm A.

4 From in or about May 2008 through on or about late 2018, in Los
5 Angeles County, defendant willfully attempted to evade and defeat the
6 payment of the assessments due and owing by him to the United States
7 of America, for the calendar years 1997, 1999, 2000, and 2001, by
8 using his then-girlfriend, and his adult children, to commit the
9 following affirmative acts concealing his income, among others:

10 (a) Requesting that Individual 1 create Davis Bell Consulting,
11 LLC;

12 (b) Assisting Individual 1 to file tax returns reporting as
13 Individual 1's income from Davis Bell Consulting LLC funds that, in
14 truth and in fact, were earned by defendant in his job at Law Firm A;

15 (c) Directing Individual 2 to sign documents identifying
16 Individual 2 as the sole managing member of James Roy Consulting,
17 LLC;

18 (d) Directing Individual 2 and Individual 3 to open bank
19 accounts for Davis Bell Consulting, LLC and James Roy Consulting,
20 LLC, respectively;

21 (e) Directing payments defendant received for his tax and estate
22 planning consulting work at Law Firm A during 2008, 2009, 2010, 2011,
23 and 2012 to be made payable to Davis Bell Consulting, LLC and James
24 Roy Consulting, LLC; and

25 (f) Depositing checks for defendant's tax and estate planning
26 consulting work into bank accounts in the names of Davis Bell
27 Consulting, LLC and James Roy Consulting, LLC.

28

1 Defendant did the above acts knowing and intending that the
2 effect would be to mislead the IRS and to conceal his income.
3 Defendant used shell entities, Davis Bell Consulting and James Roy
4 Consulting, and nominees, Individuals 1, 2 and 3, knowing that the
5 use of these entities and individuals would conceal and disguise his
6 involvement and the income he earned. Defendant used the money
7 received from Law Firm A to pay for his own personal expenses.

8 Defendant continued to earn income for tax and estate planning
9 consulting work from Law Firm A during each of calendar years 2008 to
10 2018, but willfully failed to report his income from Law Firm A, and
11 willfully failed to file tax returns with the IRS for tax years 2011
12 to 2018.

13 Defendant admits that defendant received \$150,000 of taxable
14 income for 2012, \$114,012 of taxable income for 2013, \$75,514 of
15 taxable income for 2014, \$61,494 of taxable income for 2015, \$61,028
16 of taxable income for 2016, and \$65,896 of unreported income for
17 2017. Accordingly, from 2012 through 2017, defendant received at
18 least \$527,944 in taxable income.

19 Defendant admits that he owes the following amounts of unpaid
20 taxes in the following amounts for the following years: \$1.4 million
21 (2008 to 2012), \$45,725 (2012), \$42,873 (2013), \$27,762 (2014),
22 \$22,078 (2015), \$21,880 (2016) and \$23,808 (2017). Accordingly, for
23 2012 through 2017, including 2008 to 2012, defendant owes at least
24 \$1,584,126 in unpaid taxes.

25 SENTENCING FACTORS

26 12. Defendant understands that in determining defendant's
27 sentence the Court is required to calculate the applicable Sentencing
28 Guidelines range and to consider that range, possible departures

1 under the Sentencing Guidelines, and the other sentencing factors set
 2 forth in 18 U.S.C. § 3553(a). Defendant understands that the
 3 Sentencing Guidelines are advisory only, that defendant cannot have
 4 any expectation of receiving a sentence within the calculated
 5 Sentencing Guidelines range, and that after considering the
 6 Sentencing Guidelines and the other § 3553(a) factors, the Court will
 7 be free to exercise its discretion to impose any sentence it finds
 8 appropriate up to the maximum set by statute for the crime of
 9 conviction.

10 13. Defendant and the USAO agree to the following applicable
 11 Sentencing Guidelines factors:

12 Base Offense Level: 22 [U.S.S.G. §§ 2T1.1,
 13 [\$1,584,126 tax loss] 2T4.1(I)]

14 Specific Offense
 15 Characteristics

16 Sophisticated means 2 [U.S.S.G. §2T1.1(b)(2)]

17 Defendant and the USAO reserve the right to argue that additional
 18 specific offense characteristics, adjustments, and departures under
 19 the Sentencing Guidelines are appropriate.

20 14. Defendant understands that there is no agreement as to
 21 defendant's criminal history or criminal history category.

22 15. Defendant and the USAO reserve the right to argue for a
 23 sentence outside the sentencing range established by the Sentencing
 24 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),
 25 (a)(2), (a)(3), (a)(6), and (a)(7).

26 WAIVER OF CONSTITUTIONAL RIGHTS

27 16. Defendant understands that by pleading guilty, defendant
 28 gives up the following rights:

1 a. The right to persist in a plea of not guilty.

2 b. The right to a speedy and public trial by jury.

3 c. The right to be represented by counsel -- and if
4 necessary have the court appoint counsel -- at trial. Defendant
5 understands, however, that, defendant retains the right to be
6 represented by counsel -- and if necessary have the court appoint
7 counsel -- at every other stage of the proceeding.

8 d. The right to be presumed innocent and to have the
9 burden of proof placed on the government to prove defendant guilty
10 beyond a reasonable doubt.

11 e. The right to confront and cross-examine witnesses
12 against defendant.

13 f. The right to testify and to present evidence in
14 opposition to the charges, including the right to compel the
15 attendance of witnesses to testify.

16 g. The right not to be compelled to testify, and, if
17 defendant chose not to testify or present evidence, to have that
18 choice not be used against defendant.

19 h. Any and all rights to pursue any affirmative defenses,
20 Fourth Amendment or Fifth Amendment claims, and other pretrial
21 motions that have been filed or could be filed.

22 WAIVER OF APPEAL OF CONVICTION

23 17. Defendant understands that, with the exception of an appeal
24 based on a claim that defendant's guilty plea was involuntary, by
25 pleading guilty defendant is waiving and giving up any right to
26 appeal defendant's conviction on the offense to which defendant is
27 pleading guilty. Defendant understands that this waiver includes,
28 but is not limited to, arguments that the statute to which defendant

1 is pleading guilty is unconstitutional, and any and all claims that
2 the statement of facts provided herein is insufficient to support
3 defendant's plea of guilty.

4 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

5 18. Defendant agrees that, provided the Court imposes a total
6 term of imprisonment on all counts of conviction of no more than 60
7 months, defendant gives up the right to appeal all of the following:
8 (a) the procedures and calculations used to determine and impose any
9 portion of the sentence; (b) the term of imprisonment imposed by the
10 Court; (c) the fine imposed by the court, provided it is within the
11 statutory maximum; (d) to the extent permitted by law, the
12 constitutionality or legality of defendant's sentence, provided it is
13 within the statutory maximum; (e) the amount and terms of any
14 restitution order, provided it requires payment of no more than \$1.6
15 million; (f) the term of probation or supervised release imposed by
16 the Court, provided it is within the statutory maximum; and (g) any
17 of the following conditions of probation or supervised release
18 imposed by the Court: the conditions set forth in General Order 18-10
19 of this Court; the drug testing conditions mandated by 18 U.S.C.
20 §§ 3563(a)(5) and 3583(d); and the alcohol and drug use conditions
21 authorized by 18 U.S.C. § 3563(b)(7).

22 19. The USAO agrees that, provided (a) all portions of the
23 sentence are at or below the statutory maximum specified above and
24 (b) the Court imposes a term of imprisonment of no less than 60
25 months, the USAO gives up its right to appeal any portion of the
26 sentence, with the exception that the USAO reserves the right to
27 appeal the following: (a) the amount of restitution ordered if that
28 amount is less than \$1.6 million.

1 RESULT OF WITHDRAWAL OF GUILTY PLEA

2 20. Defendant agrees that if, after entering a guilty plea
3 pursuant to this agreement, defendant seeks to withdraw and succeeds
4 in withdrawing defendant's guilty plea on any basis other than a
5 claim and finding that entry into this plea agreement was
6 involuntary, then (a) the USAO will be relieved of all of its
7 obligations under this agreement; and (b) should the USAO choose to
8 pursue any charge that was either dismissed or not filed as a result
9 of this agreement, then (i) any applicable statute of limitations
10 will be tolled between the date of defendant's signing of this
11 agreement and the filing commencing any such action; and
12 (ii) defendant waives and gives up all defenses based on the statute
13 of limitations, any claim of pre-indictment delay, or any speedy
14 trial claim with respect to any such action, except to the extent
15 that such defenses existed as of the date of defendant's signing this
16 agreement.

17 EFFECTIVE DATE OF AGREEMENT

18 21. This agreement is effective upon signature and execution of
19 all required certifications by defendant, defendant's counsel, and an
20 Assistant United States Attorney.

21 BREACH OF AGREEMENT

22 22. Defendant agrees that if defendant, at any time after the
23 signature of this agreement and execution of all required
24 certifications by defendant, defendant's counsel, and an Assistant
25 United States Attorney, knowingly violates or fails to perform any of
26 defendant's obligations under this agreement ("a breach"), the USAO
27 may declare this agreement breached. All of defendant's obligations
28 are material, a single breach of this agreement is sufficient for the

1 USAO to declare a breach, and defendant shall not be deemed to have
2 cured a breach without the express agreement of the USAO in writing.
3 If the USAO declares this agreement breached, and the Court finds
4 such a breach to have occurred, then: (a) if defendant has previously
5 entered a guilty plea pursuant to this agreement, defendant will not
6 be able to withdraw the guilty plea, and (b) the USAO will be
7 relieved of all its obligations under this agreement.

8 23. Following the Court's finding of a knowing breach of this
9 agreement by defendant, should the USAO choose to pursue any charge
10 that was either dismissed or not filed as a result of this agreement,
11 then:

12 a. Defendant agrees that any applicable statute of
13 limitations is tolled between the date of defendant's signing of this
14 agreement and the filing commencing any such action.

15 b. Defendant waives and gives up all defenses based on
16 the statute of limitations, any claim of pre-indictment delay, or any
17 speedy trial claim with respect to any such action, except to the
18 extent that such defenses existed as of the date of defendant's
19 signing this agreement.

20 c. Defendant agrees that: (i) any statements made by
21 defendant, under oath, at the guilty plea hearing (if such a hearing
22 occurred prior to the breach); (ii) the agreed to factual basis
23 statement in this agreement; and (iii) any evidence derived from such
24 statements, shall be admissible against defendant in any such action
25 against defendant, and defendant waives and gives up any claim under
26 the United States Constitution, any statute, Rule 410 of the Federal
27 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal
28 Procedure, or any other federal rule, that the statements or any

1 evidence derived from the statements should be suppressed or are
2 inadmissible.

3 COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

4 OFFICE NOT PARTIES

5 24. Defendant understands that the Court and the United States
6 Probation and Pretrial Services Office are not parties to this
7 agreement and need not accept any of the USAO's sentencing
8 recommendations or the parties' agreements to facts or sentencing
9 factors.

10 25. Defendant understands that both defendant and the USAO are
11 free to: (a) supplement the facts by supplying relevant information
12 to the United States Probation and Pretrial Services Office and the
13 Court, (b) correct any and all factual misstatements relating to the
14 Court's Sentencing Guidelines calculations and determination of
15 sentence, and (c) argue on appeal and collateral review that the
16 Court's Sentencing Guidelines calculations and the sentence it
17 chooses to impose are not error, although each party agrees to
18 maintain its view that the calculations in paragraph 13 are
19 consistent with the facts of this case. While this paragraph permits
20 both the USAO and defendant to submit full and complete factual
21 information to the United States Probation and Pretrial Services
22 Office and the Court, even if that factual information may be viewed
23 as inconsistent with the facts agreed to in this agreement, this
24 paragraph does not affect defendant's and the USAO's obligations not
25 to contest the facts agreed to in this agreement.

26 26. Defendant understands that even if the Court ignores any
27 sentencing recommendation, finds facts or reaches conclusions
28 different from those agreed to, and/or imposes any sentence up to the

1 maximum established by statute, defendant cannot, for that reason,
2 withdraw defendant's guilty plea, and defendant will remain bound to
3 fulfill all defendant's obligations under this agreement. Defendant
4 understands that no one -- not the prosecutor, defendant's attorney,
5 or the Court -- can make a binding prediction or promise regarding
6 the sentence defendant will receive, except that it will be within
7 the statutory maximum.

8 NO ADDITIONAL AGREEMENTS

9 27. Defendant understands that, except as set forth herein,
10 there are no promises, understandings, or agreements between the USAO
11 and defendant or defendant's attorney, and that no additional
12 promise, understanding, or agreement may be entered into unless in a
13 writing signed by all parties or on the record in court.

14 //

15 //

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

28. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF
CALIFORNIA

NICOLA T. HANNA
United States Attorney

Ruth C. Pinkel / LGO
RUTH C. PINKEL
Assistant United States Attorney

10/16/2019
Date

James R. Mcdaniel
JAMES R. MCDANIEL
Defendant

10/15/2019
Date


Seema Ahmad
SEEMA AHMAD
Attorney for Defendant JAMES R.
MCDANIEL

10/15/19
Date

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or

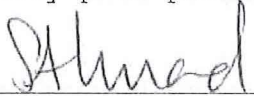
1 representations of any kind have been made to me other than those
 2 contained in this agreement. No one has threatened or forced me in
 3 any way to enter into this agreement. I am satisfied with the
 4 representation of my attorney in this matter, and I am pleading
 5 guilty because I am guilty of the charges and wish to take advantage
 6 of the promises set forth in this agreement, and not for any other
 7 reason.

8 
 9 JAMES R. MCDANIEL
 10 Defendant

10/15/2019
 Date

11 CERTIFICATION OF DEFENDANT'S ATTORNEY

12 I am James R. McDaniel's attorney. I have carefully and
 13 thoroughly discussed every part of this agreement with my client.
 14 Further, I have fully advised my client of his rights, of possible
 15 pretrial motions that might be filed, of possible defenses that might
 16 be asserted either prior to or at trial, of the sentencing factors
 17 set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines
 18 provisions, and of the consequences of entering into this agreement.
 19 To my knowledge: no promises, inducements, or representations of any
 20 kind have been made to my client other than those contained in this
 21 agreement; no one has threatened or forced my client in any way to
 22 enter into this agreement; my client's decision to enter into this
 23 agreement is an informed and voluntary one; and the factual basis set
 24 forth in this agreement is sufficient to support my client's entry of
 25 a guilty plea pursuant to this agreement.

26 
 27 SEEMA AHMAD
 28 Attorney for Defendant JAMES R.
 MCDANIEL

10/15/19
 Date